IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE EIGHTH DAY OF JUNE
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY

and
THE HON'BLE MR JUSTICE RAMESH RANGANATHAN

WRIT PETITION NO : 11855 of 2005

Between:

M/s. Sri Laxmi Venkateswara Construction Co. ., a

Partnership firm, having its office at 17/9A, G.K. Street,
Cuddapah District, rep. by its Partner Sri K. Rajgopal Reddy

..... PETITIONER

AND

The Commercial Tax Officer-I, Proddatur, Cuddapah District.

.....RESPONDENT

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the affidavit filed herein the High Court may be pleased to grant an order, direction or writ more so in the nature of writ of certiorari declaring the action of the respondent in passing exparte assessment orders without affording an opportunity of hearing and granting only a period of three days for filing objections is highhanded, arbitrary and violative of principles of natural justice, Section 14 of the APGST Act and Article 14 of the Constitution of India and consequently quash the exparte assessment orders bearing assessment No. 5975/2002-03 dt. 24.05.2005 for the year 2002-03 and pass such other order or orders.

Counsel for the Petitioner : MR.R.RAGHUNANDAN

Counsel for the Respondent: SPECIAL STANDING COUNSEL FOR COMMERCIAL TAX

The Court at the admission stage made the following :

ORDER: (per Sri B. Sudeshan Reddy, J)

Heard the learned counsel for the petitioner and the learned Special Standing Counsel for the Department and at their request, the matter is taken up for final disposal even at the admission stage. Rule nisi.

For the very same reasons recorded in W.P No. 11856 of 2005 which we have disposed of just now, the impugned order is set aside. The petitioner shall now file its objections to the show case notice dated 21.03.2005 within ten days from today, which shall be received by the respondent for his consideration in

accordance with law. The assessment order shall be passed within four weeks from the date of filing of objections by the petitioner.

The Writ Petition is accordingly disposed of.

(B. Sudershan Reddy, J)

08-06-2005

(Ramesh Ranganathan, J)

Note: **Furnish copy by Monday.**

B/O

ks/bsv

To

1. The Commercial Tax Officer-I, Proddatur, Cuddapah District.

2. Two CD copies